

**Focal Communications Corporation**  
**Valuation Research Corporation Customer No: 50001154**  
**Analysis of Expenses**

Docket #: 1039

EXHIBIT B

**Employee**

<u>Name</u>	<u>Location</u>	<u>Description of Work/Expenses</u>	
Hartford, G.		Attended Hearing 6/19/2003 - Philadelphia, PA	
		Auto Mileage (to/from airport)	21.60
		Taxi, tolls, parking, etc (2 charges)	28.00
		Limo	219.60
		Airfare	341.50
		Misc. Other (2 charges)	19.00
		Telephone/cell	9.00
		Lunch	9.00
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<b>TOTAL TRAVEL AND LIVING EXPENSES BY EMPLOYEE</b>			647.70

Other Misc. Expenses:

Federal Express shipments (9)	281.51
Administrative expenses such as telephone, facsimile, data processing, fee application, billing, copies, etc.	<hr/> 100.49

**Total Misc. Reimbursable Expenses           \$     1,029.70**